



Carleton
University

Sprett
School of Business

ACCT 5129 P
Professional Accounting Cases I

Course Outline
Winter 2023

Instructor:	Devin Fraser, MAcc, CPA, CA, CFE
Email:	devin.fraser@carleton.ca
Class Time:	Monday's 6:00pm to 9:00pm (starting January 9)
Class Location:	Nicol #4050
Modality:	Fully In-Person; no online components
Office Hours:	By appointment as requested.

Course Calendar Description:

An introduction to approaching, planning, and writing accounting cases, including integration across multiple disciplines.

Course Description and Learning Objectives:

This course introduces basic interdisciplinary case writing and teaches ways to approach reading, planning, and writing case responses, both through case writing theory, and more importantly, practice. It focuses on identifying the appropriate technical guidance to apply, analyzing the case facts against the criteria identified, including quantitative and qualitative analysis, weighing alternatives if applicable, and providing a supported conclusion. As in real life, the cases will involve issues that are multidisciplinary and will impact one another.

- 1) Develop the ability to identify issues presented in a case.
- 2) Develop the ability to analyze issues presented against criteria using case facts, discussing alternatives and performing calculations when appropriate, and recommending a supported course of action.
- 3) Develop professional written communication skills, for quantitative and qualitative information

Course Prerequisites:

There are no prerequisites to this course. By virtue of being admitted to the MAcc, you have demonstrated coverage of the entry requirements to the program.

Course Materials

- 1) CPA Canada Standards and Guidance Collection
<https://library.carleton.ca/find/databases/subject/Accounting>
- 2) “Case Writing - Tips and Tricks” by Emily Gray, CPA, CA (on Brightspace)
- 3) CPA Competency Map (on Brightspace)
- 4) CFE Blueprint (on Brightspace)
- 5) CFE Appendix (on Brightspace)

Drop Course Policy:

The last day for withdrawal with a full fee adjustment is January 20, 2023. Withdrawals after this date will result in a permanent notation of WDN on the official transcript. The last day for academic withdrawal is February 1, 2023.

Methods of Evaluation:

Component	Weight
Participation and advance case preparation	20%
Revise Case #3 for feedback and resubmit	5%
Test Case 1 (1 case; 90 minutes)	10%
Test Case 2 (1 case; 90 minutes)	15%
Final Exam (3 cases; 4 hours)	50%
Total	100%

Participation and advance case preparation:

To improve at case writing, two fundamental activities are required: you must practice case writing, and then you must thoroughly debrief your work and attempt to apply lessons learned next time. Each week, you must read and prepare a response to the assigned case, submitting it through Brightspace. The participation marks are awarded to help incentivize you to make a good attempt at the case response and are awarded based on the effort put into the submission. Formal feedback will be provided from the instructor or another professional CFE marker on several submissions to help improve case writing style, technical issues, etc. It is mandatory to submit all cases and attend all classes. In-class participation is expected and will count towards your score.

Revise for feedback and resubmit:

For each case that is professionally marked, it's best practice to read the feedback given by the professional marker and edit your response to incorporate the feedback. For one case that you receive feedback on, you must submit your updated response, after incorporating the feedback left by the professional marker. Marks will be awarded based on the effort put into the submission.

Test Case #1 and #2:

The test cases will be written in-class, submitted for grading, and then debriefed afterwards. The test cases are not open-book and the use of notes or any other resources is not permitted other than the CPA Canada Standards and Guidance.

Final exam:

The final exam will be 4.0 hours and will be held in-person on **February 17, 2022 from 6:00pm to 10:00pm**. You will submit the case responses through Brightspace. The final exam is not open-book and the use of notes or any other resources is not permitted other than the CPA Canada Standards and Guidance.

Late Assignments and Evaluations:

All cases must be prepared by the due dates set out below. Since several of the case submissions will be professionally marked, they must be submitted on time. If a case is not submitted or submitted late, this will impact your participation grade. If the case you do not submit, or submit late, is being professionally marked, your case will not be marked and you will receive no feedback. Late test cases and/or late final exam submissions will receive a penalty of 1% for every one minute past the due time.

Case Analysis Focus:

- Identification of role and what that will mean to the communication of the response
- Identification of users of the response and of the financial statements; what are their needs/biases and how will this impact your analysis/conclusions
- Identification of the case requirements and the information available in the simulation to resolve these requests; identification of analytical approach to take
- Consideration of case timeline and whether this will impact any of the requirements • Ranking of issues and consideration of time allotment
- Identifying areas that integrate/affect each other
- Analysis: CPA Accounting & Assurance Handbook criteria, discussion of reasonable alternatives, quantitative analysis, qualitative analysis, and other techniques such as SWOT, WIR, RAMP, etc.
- Conclusion on each requirement/issue

Competency Map Coverage:

Most of the technical competencies listed in the CPA Canada competency map will have been covered at levels A, B or C in courses taken prior to this course. The cases used in this course will provide situations where students will have to apply a wide range of the technical and enabling competencies and knowledge topics at the level specified of the CPA Canada competency map.

Course Schedule:

Week Date	In-Class Coverage	Pre-Class Prep
1 Jan 9	Introduction and Course Outline The CPA Competency Map Basics of Case Analysis Case #1 - Walkthrough & Discussion	Solve and Submit Case #1 by January 8 at Midnight
2 Jan 16	Debrief Case #2 Selected Case Theory Topics	Solve and Submit Case #2 by January 15 at Midnight
3 Jan 23	Debrief Case #3 Selected Case Theory Topics	Solve and Submit Case #3 by January 22 at Midnight
4 Jan 30	Debrief Case #4 Selected Case Theory Topics	Solve and Submit Case #4 by January 29 at Midnight
5 Feb 6	Write Test Case 1 - Case #5 (6:00 to 7:30) Debrief Test Case #5 (7:30 to 9:00)	N/A
6 Feb 13	Write Test Case 2 - Case #6 (6:00 to 7:00) Debrief Test Case #6 (7:30 to 9:00)	N/A
Feb 17	Final Exam (6pm to 10pm) Write Case #7, #8 and #9	N/A

COVID-19 in the classroom:

The ongoing COVID-19 protocols of Carleton University are listed separately in this document. Please familiarize yourself with them. You must comply with these protocols at all times while on campus. Specifically for this course, the following procedures have been put in place surrounding COVID in our classroom:

- If the *instructor* must isolate due to COVID, the class will move on-line temporarily until such time that isolation is no longer required.
- If you as a *student* must isolate due to COVID, please do so and do not come to campus. Contact your instructor upon testing positive, and fill out the COVID-19 self-declaration form which can be found here: <https://carleton.ca/registrar/cu-files/covid-19-self-declaration-form/>. Submit the form to your instructor.

Your instructor will contact you to discuss plans for helping you keep up in your course. It is important to note that you are responsible for keeping on track with course material, even if you must isolate. Your instructors are here to help, but be aware that it will require extra effort on your part to ensure you are completing the tasks and learning required of you for the course.

Contribution to Program Learning Goals ([MAcc](#)):

MAcc Learning Goal	Not Covered	Introduced	Taught but Not Assessed	Taught <u>and</u> Assessed
<p>MA1 Technical Competencies</p> <p><i>Graduates will possess the technical abilities expected of professional accountants in all functional areas.</i></p>				Yes
<p>MA2 Problem-Solving and Decision-Making</p> <p><i>Graduates will be skilled in problem-solving and decision-making</i></p>				Yes
<p>MA3 Enabling Competencies</p> <p><i>Graduates will possess the essential skills of a professional accountant including professional and ethical behaviour, communication, self-management, and teamwork and leadership.</i></p>				Yes

ADDITIONAL INFORMATION

Course Sharing Websites:

Materials created for this course (including presentations and posted notes, labs, case studies, assignments and exams) remain the intellectual property of the author(s). They are intended for personal use and may not be reproduced or redistributed without prior written consent of the author(s).

Recommended Calculator for Examinations:

If you are purchasing a calculator, we recommend any one of the following options: Texas Instruments BA II Plus (including Pro Model), Hewlett Packard HP 12C (including Platinum model), Staples Financial Calculator, Sharp EL-738C & Hewlett Packard HP 10bII

Group Work:

The Sprott School of Business encourages group assignments in the school for several reasons. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, follower-ship and other group skills. Group assignments are also good for learning integrative skills for putting together a complex task. Your professor may assign one or more group tasks/assignments/projects in this course. Before embarking on a specific problem as a group, it is your responsibility to ensure that the problem is meant to be a group assignment and not an individual one.

Letter Grades:

In accordance with the Carleton University Undergraduate Calendar (p 34), the letter grades assigned in this course will have the following percentage equivalents:

A+ = 90-100	B+ = 77-79	C+ = 67-69	D+ = 57-59	F = Below 50
A = 85-89	B = 73-76	C = 63-66	D = 53-56	
A - = 80-84	B - = 70-72	C - = 60-62	D - = 50-52	

Grades entered by Registrar:

WDN = Withdrawn from course

DEF = Deferred

Academic Regulations:

University rules regarding registration, withdrawal, appealing marks, and most anything else you might need to know can be found on the university's website, here:

<http://calendar.carleton.ca/undergrad/regulations/academicregulationsoftheuniversity/>

Requests for Academic Accommodation

You may need special arrangements to meet your academic obligations during the term. For an accommodation request, the processes are as follows:

- **Pregnancy**

Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website:

carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf

- **Religious Obligations**

Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website:

carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf

- **Students with Disabilities**

If you have a documented disability requiring academic accommodations in this course, please contact the Paul Menton Centre for Students with Disabilities (PMC) at 613-520-6608 or pmc@carleton.ca for a formal evaluation or contact your PMC coordinator to send your instructor your Letter of Accommodation at the beginning of the term. You must also contact the PMC no later than two weeks before the first in-class scheduled test or exam requiring accommodation (if applicable). After requesting accommodation from PMC, meet with your instructor as soon as possible to ensure accommodation arrangements are made. carleton.ca/pmc

- **Survivors of Sexual Violence**

As a community, Carleton University is committed to maintaining a positive learning, working and living environment where sexual violence will not be tolerated, and its survivors are supported through academic accommodations as per Carleton's Sexual Violence Policy. For more information about the services available at the university and to obtain information about sexual violence and/or support, visit:

carleton.ca/sexual-violence-support

- **Student Activities**

Carleton University recognizes the substantial benefits, both to the individual student and for the university, that result from a student participating in activities beyond the classroom experience. Reasonable accommodation must be provided to students who compete or perform at the national or international level. Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as

soon as possible after the need for accommodation is known to exist.

<https://carleton.ca/senate/wp-content/uploads/Accommodation-for-Student-Activities-1.pdf>

For more information on academic accommodation, please contact the departmental administrator or visit: students.carleton.ca/course-outline

Academic Integrity

Violations of academic integrity—presenting another’s ideas, arguments, words or images as your own, using unauthorized material, misrepresentation, fabricating or misrepresenting research data, unauthorized co-operation or collaboration or completing work for another student—are a serious academic offence, weaken the quality of the degree, and will not be tolerated. Penalties may include; a grade of Failure on the submitted work and/or course; academic probation; a refusal of permission to continue or to register in a specific degree program; suspension from full-time studies; suspension from all studies at Carleton; expulsion from Carleton, amongst others. Students are expected to familiarize themselves with and follow the Carleton University Student Academic Integrity Policy which is available, along with resources for compliance at: <https://carleton.ca/registrar/academic-integrity/>

Centre for Student Academic Support

The Centre for Student Academic Support (CSAS) is a centralized collection of learning support services designed to help students achieve their goals and improve their learning both inside and outside the classroom. CSAS offers academic assistance with course content, academic writing and skills development. Visit CSAS on the 4th floor of MacOdrum Library or online at: carleton.ca/csas.

Other Important Information:

- Students must always retain a copy of all work that is submitted.
- All final grades are subject to the Dean’s approval.
- For us to respond to your emails, we need to see your full name, CU ID, and the email must be written from your valid CARLETON address. Therefore, in order to respond to your inquiries, please send all email from your Carleton CMail account. If you do not have or have yet to activate this account, you may wish to do so by visiting

<https://carleton.ca/its/get-started/new-students-2/>

Covid-19 Information:

It is important to remember that COVID is still present in Ottawa. The situation can change at any time and the risks of new variants and outbreaks are very real. There are [a number of actions you can take](#) to lower your risk and the risk you pose to those around you including being vaccinated, wearing a mask, staying home when you’re sick, washing your hands and maintaining proper respiratory and cough etiquette.

Feeling sick? Remaining vigilant and not attending work or school when sick or with symptoms is critically important. If you feel ill or exhibit COVID-19 symptoms do not come to class or campus. If you feel ill or exhibit symptoms while on campus or in class, please leave campus immediately. In all situations, you must follow Carleton's [symptom reporting protocols](#).

Masks: Carleton has paused the [COVID-19 Mask Policy](#), but continues to strongly recommend masking when indoors, particularly if physical distancing cannot be maintained. It may become necessary to quickly reinstate the mask requirement if pandemic circumstances were to change.

Vaccines: Further, while proof of vaccination is no longer required as of May 1 to attend campus or in-person activity, it may become necessary for the University to bring back proof of vaccination requirements on short notice if the situation and public health advice changes. Students are strongly encouraged to get a full course of vaccination, including booster doses as soon as they are eligible, and submit their booster dose information in [cuScreen](#) as soon as possible. Please note that Carleton cannot guarantee that it will be able to offer virtual or hybrid learning options for those who are unable to attend the campus.

All members of the Carleton community are required to follow requirements and guidelines regarding health and safety which may change from time to time. For the most recent information about Carleton's COVID-19 response and health and safety requirements please see the [University's COVID-19 website](#) and review the [Frequently Asked Questions \(FAQs\)](#). Should you have additional questions after reviewing, please contact covidinfo@carleton.ca.